

APRIL/MAY 2024

**GCM31/GCP31/DCM31/DCP31 — GOODS
AND SERVICES TAX (GST)**

Time : Three hours

Maximum : 75 marks

SECTION A — (10 × 2 = 20 marks)

Answer ALL the questions.

1. Discuss about constitutional provisions in GST.
2. State any two features of GST Portal.
3. Define Industry and Trade.
4. Define IGST.
5. What are all the accounts and records needed for GST?
6. Define TDS and TCS.
7. Explain inspection in GST.
8. Who are all the authorities in administration of GST?
9. Write a short note on miscellaneous provisions under GST.
10. Define base year revenue.



SECTION B — (5 × 5 = 25 marks)

Answer ALL the questions.

11. (a) Explain the disadvantages of indirect taxes.
- Or
- (b) Explain the difference between Direct and Indirect Taxes.
12. (a) Explain the objectives of GST.
- Or
- (b) Explain the features of GST.
13. (a) Explain the accounts and records in GST.
- Or
- (b) Describe special audit.
14. (a) Define arrest.
- Or
- (b) Explain the term recovery of tax.
15. (a) Explain the provisions in penalty transitions.
- Or
- (b) Explain the appeal to high court under GST.

SECTION C — (3 × 10 = 30 marks)

Answer any THREE questions.

16. Give a detailed note GST and its limitations.
17. Discuss how the SWOC is analyzed by GST in India.
18. Explain the information technology in GST audit.
19. How will IT be used for the implementation of GST?
20. What are all the steps to transfer of ITC under GST?

